

SHEARMAN & STERLING LLP
599 Lexington Avenue
New York, New York 10022
Telephone: (212) 848-4000
Facsimile: (212) 848-7179
Michael H. Torkin (MT-5511)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
	:
In re:	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
	:
-----X	

Chapter 11
Case No. 08 – 13555 (JMP)
(Jointly Administered)

**VERIFIED STATEMENT OF SHEARMAN & STERLING LLP PURSUANT
TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019**

Shearman & Sterling LLP (“Shearman & Sterling”), a law firm which maintains its offices at 599 Lexington Avenue, New York, New York, 10022, makes this verified statement (this “Verified Statement”) pursuant to Rule 2019 of the Federal Rule of Bankruptcy Procedure (the “Bankruptcy Rules”) as follows:

1. Shearman & Sterling separately advises and otherwise represents various creditors (collectively, the “Creditors”) who may hold claims against and/or interests in the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned cases (the “Cases”).

2. The names and addresses of Creditors are as set forth below:

- (i) Bank of America N.A. and its affiliates
One Bryant Park
New York, NY 10036

(ii) DekaBank Deutsche Girozentrale
Real Estate Lending
76 02 01
Taunusanlage 10
60329 Frankfurt, Germany

3. The nature and amount of the claims of the foregoing Creditors are as follows:

(i) The claims of Bank of America N.A. and its affiliates (collectively, "Bank of America") arise by virtue of Bank of America's contractual, statutory and common law or other rights with or against the Debtors, and/or by operation of law. The amounts of the claims held by Bank of America have not yet been determined.

(ii) The claims of DekaBank Deutsche Girozentrale ("DekaBank") arise by virtue of DekaBank's contractual, statutory and common law or other rights with or against the Debtors, and/or by operation of law. The amounts of the claims held by DekaBank have not yet been determined.

4. Each of the Creditors separately requested that Shearman & Sterling represent them in connection with the Cases. Shearman & Sterling holds no ownership interests in the claims of any of the Creditors described above.

5. Shearman & Sterling reserves the right to supplement this Verified Statement in accordance with Bankruptcy Rule 2019.

6. Shearman & Sterling does not hold any claim against, or interest in, any of the Debtors.

Dated: New York, New York
November 10, 2008

SHEARMAN & STERLING LLP

By: /s/ Michael H. Torkin
599 Lexington Avenue
New York, New York 10022
Telephone: (212) 848-4000
Facsimile: (212) 848-7179

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	
	:	
In re:	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS INC., <u>et al.</u>,	:	Case No. 08 – 13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	
-----	X	

I, Michael H. Torkin, a member of Shearman & Sterling LLP, a law firm which maintains its offices at 599 Lexington Avenue, New York, New York, 10022 and has made the attached statement pursuant to Federal Rule of Bankruptcy Procedure 2019 (the “Rule 2019 Statement”), declare under penalty of perjury that the Rule 2019 Statement is true and correct and that the filing of the Rule 2019 Statement on behalf of Shearman & Sterling has been authorized.

Dated: New York, New York
November 10, 2008

SHEARMAN & STERLING LLP

By: /s/ Michael H. Torkin
599 Lexington Avenue
New York, New York 10022
Telephone: (212) 848-4000
Facsimile: (212) 848-7179